

**DEPARTMENT OF THE ARMY**U.S. Army Corps of Engineers  
WASHINGTON, D.C. 20314-1000REPLY TO  
ATTENTION OF:

CECW-PG

5 APR 2001

MEMORANDUM FOR COMMANDER, Mississippi Valley Division

SUBJECT: Implementation Guidance for Section 324 of the Water Resources  
Development Act of 2000 (WRDA 2000) - Pemiscot County Harbor, Missouri

1. Section 324 of WRDA 2000 states that the Secretary of the Army shall credit toward the non-Federal share for the costs of construction work carried out after December 31, 1997, by the non-Federal interest if the Secretary determines that the work is integral to the section 107 of the River and Harbors Act of 1960 Pemiscot County Harbor, Missouri project. A copy of Section 324 is enclosed for your information.
2. The decision document must include a section titled Crediting Documentation. This section must include the necessary information to determine whether any construction work performed and/or financed by the non-Federal interest is integral to the Pemiscot County Harbor project. The crediting documentation section must include an assessment of all non-Federal construction costs, including future sponsor construction costs, to determine which are creditable costs.
3. The credit may start to be afforded during the first year after the Project Cooperation Agreement (PCA) is executed or after an audit of all costs, whichever occurs later. The approval of this credit is delegated to the Division Commander consistent with the delegated authority for the Continuing Authorities Program. Credit will be based on reasonableness, allocability and allowability of costs. The total amount of credit shall not exceed the non-Federal share. Reimbursement is not authorized.

FOR THE COMMANDER:

A handwritten signature in black ink, appearing to read "James F. Johnson".

James F. Johnson  
Chief, Planning and Policy Division  
Directorate of Civil Works

Encl

SEC. 324. PEMISCOT COUNTY HARBOR, MISSOURI.

The Secretary shall credit toward the non-Federal share of the cost of the project for navigation, Pemiscot County Harbor, Missouri, carried out under section 107 of the River and Harbor Act of 1960 (33 U.S.C. 577), the cost of construction work carried out for the project after December 31, 1997, by the non-Federal interest if the Secretary determines that the work is integral to the project.

ENCL